

## **AMENDMENTS TO THE CLAIMS:**

Claims 1-37 are canceled without prejudice or disclaimer. Claims 38-57 are added. The following is the status of the claims of the above-captioned application, as amended.

Claims 1-37 (Cancelled.)

Claim 38. A process for producing ethanol, comprising the step of treating distillers' grains with a fatty acid oxidizing enzyme.

Claim 39. The process of claim 38, wherein the distillers' grains are further subject to a chemical treatment and/or a mechanical treatment.

Claim 40. The process of claim 38, wherein the distillers' grains are further subject to a chemical treatment and/or a mechanical treatment prior to the treatment with a fatty acid oxidizing enzyme.

Claim 41. The process of claim 38, wherein the chemical treatment comprises treating the distillers' grains with a mild acid.

Claim 42. The process of claim 38, wherein the mechanical treatment comprises treating the distillers' grains with a high temperature and a high pressure.

Claim 43. The process of claim 38, wherein starch is recovered from the treated distiller's grains.

Claim 44. The process of claim 43, wherein the starch recovered is treated with a starch degrading enzyme, esterase and/or hemicellulase or cellulase and fed into a liquefaction, saccharification and/or fermentation process.

Claim 45. The process of claim 38, wherein the starch is recovered and treated with a raw starch degrading enzyme and fed into a liquefaction, saccharification and/or fermentation process.

Claim 46. The process of claim 38, wherein the recovered starch is treated with one or more enzymes selected from the group consisting of alpha-amylase, in particular acid alpha-amylases, CGTase, glucoamylase, maltogenic amylase, beta-amylase and fed into a liquefaction, saccharification and/or fermentation process.

Claim 47. The process of claim 38, wherein the recovered starch is treated with a hemicellulase or cellulase and fed into a liquefaction, saccharification and/or fermentation process.

Claim 48. The process of claim 38, wherein the recovered starch is treated with an esterase, preferably a lipolytic enzyme, such as a lipase or phospholipase and fed into a liquefaction, saccharification or fermentation process.

Claim 49. The process of claim 38, wherein the recovered starch is treated with a glucoamylase and a fungal acid alpha-amylase and wherein said treated starch is fed into a liquefaction, saccharification and/or fermentation process.

Claim 50. The process of claim 38, wherein the distiller's grain are further treated with an enzyme selected from the group consisting of a maltogenic alpha-amylase, and an esterase, in particular a lipolytic enzyme, preferably a lipases or phospholipases.

Claim 51. The process of claim 38, wherein protein is recovered from the treated distiller's grains.

Claim 52. The process of claim 51, comprising treating the recovered protein with a protease and wherein said protease treated protein is fed into a liquefaction, saccharification and/or fermentation process.

Claim 53. The process of claim 51, wherein the protein is fed into a liquefaction process.

Claim 54. The process of claim 51, wherein the protease treated protein is fed into a simultaneous saccharification and fermentation process (SSF) or simultaneous liquefaction, saccharification and fermentation process.

Claim 55. The process of claim 38, wherein the distillers' grains are distillers' dried grains.

Claim 56. The process of claim 38, wherein the distillers' grains are distillers' dried grain with solubles.

Claim 57. The process of claim 38, wherein the distillers' grains are distillers' wet grains.